

State of South Dakota

EIGHTY-FOURTH SESSION LEGISLATIVE ASSEMBLY, 2009

591Q0119

HOUSE BILL NO. 1197

Introduced by: Representatives Kirkeby, Brunner, Cronin, Cutler, Feickert, Feinstein, Gosch, Greenfield, Hamiel, Hoffman, Hunhoff (Bernie), Kopp, Krebs, Lederman, Moser, Novstrup (David), Nygaard, Olson (Betty), Rounds, Schlekeway, Steele, Turbiville, and Verchio and Senators Gant, Adelstein, Howie, Jerstad, Kloucek, Maher, Miles, Nesselhuf, Novstrup (Al), Peterson, and Rhoden

1 FOR AN ACT ENTITLED, An Act to allow single-family dwellings that are under construction
2 or listed for sale by contractors to be classified as owner-occupied single-family dwellings
3 for the purpose of taxation.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 Any contractor that has constructed or is constructing a single-family dwelling for the
8 purpose of selling the dwelling to be occupied as a single-family dwelling may apply to have
9 the property specifically classified for the purpose of taxation pursuant to §§ 10-13-39 to 10-13-
10 40.3, inclusive, as an owner-occupied single-family dwelling. For the purposes of this section,
11 a single-family dwelling is a house, condominium apartment, residential housing consisting of
12 four or less family units, town house, or town home, which may be assessed and taxed as a
13 separate unit, including an attached or unattached garage and the parcel of land upon which the



1 structure is situated as recorded in the records of the director of equalization. A contractor may
2 only have a maximum of four dwellings classified as owner-occupied single-family dwellings.
3 If any portion of the space is or has been occupied, only the portion of the dwelling not currently
4 or previously occupied shall be classified as an owner-occupied single-family dwelling. The
5 contractor shall comply with the application provisions imposed on the owner-occupant
6 pursuant to §§ 10-13-39 to 10-13-40.3, inclusive. However, no dwelling, pursuant to this
7 section, may be classified as an owner-occupied single-family dwelling for more than two
8 consecutive years.